



Dave Yost • Auditor of State

MID EAST OHIO CENTRAL COUNCIL OF GOVERNMENT

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INDEPENDENT AUDITOR'S REPORT ON AGREED-UPON PROCEDURES

Halina Schroeder, Audit Chief
Ohio Department of Developmental Disabilities
Division of Fiscal Administration, Audit Office
30 E. Broad Street, 13th Floor
Columbus OH 43215

Dear Ms. Schroeder:

As permitted by Ohio Revised Code Section 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Mid East Ohio Regional Council of Government (the COG or MEORC COG) prepared its *Income and Expenditure Report* and *County Summary Workbooks*¹ for the year ended December 31, 2011 in accordance with DODD's Guide to Preparing Income and Expenditure Reports for COGs and County Boards of Developmental Disabilities (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The Council of Government's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Revenue Testing

1. DODD requested us to compare the COG's receipts with those reported on *Schedule C, Income Report* of the *County Summary Workbooks* and report variances exceeding two percent of total receipts on *Schedule C Income Report* or greater than \$1,000.

We compared amounts paid to the COG per the 2011 Annual Subsidy Amount and Reconciliation Final reports (DODD confirmations) to *Schedule C, Income Report* of the *County Summary Workbooks*.

We found no differences exceeding two percent or greater than \$1,000.

Trial Balance Analysis and Non-Payroll Expenditures Testing

1. We compared the COG's total assets to total liabilities plus equity on the Trial Balance report.

We found no differences or computational errors.

¹ MEORC COG recorded receipts and disbursements on behalf of the county developmental disabilities boards (County Boards). MEORC COG prepared *County Summary Workbooks* to distribute these receipts and disbursements to each of the following County Boards: Belmont, Carroll, Coshocton, Fairfield, Guernsey, Harrison, Hocking, Holmes, Jefferson, Knox, Licking, Monroe, Morgan, Muskingum, Noble, Perry, Tuscarawas, and Washington.

2. DODD asked us to compare the COG's disbursements on the Trial balance and General Ledger reports to *Schedule A, Summary of Service Costs-By Program* and Worksheets 2 through 5 of the COG cost report and Schedule A and Worksheets 2 through 10 of the *County Summary Workbooks*, and report variances exceeding \$100 for total service contracts, other expenses and COG expenses on any Worksheet.

We compared all service contracts, other expenses and COG expenses on *Schedule A, Summary of Service Costs-By Program* and Worksheets 2 through 5 of the COG cost report and Schedule A and Worksheets 2 through 10 of the *County Summary Workbooks* to disbursements on the COG's Trial balance and General Ledger reports, and MEORC COG and County Board Trial Balance worksheets.

We found differences as reported in Appendix A.

3. DODD asked us to determine whether the COG's disbursements were properly classified within two percent of total service contracts, other expenses and COG expenses for Worksheets 2 through 5 of the COG cost report and Schedule A and Worksheets 2 through 10 of the *County Summary Workbooks* and if these Worksheets included disbursements over \$100 which are non-federal reimbursable under 2 CFR Appendix B.

We scanned the COG's Trial balance and General Ledger reports, and MEORC COG and County Board Trial Balance worksheets for service contracts, other expenses and COG expense rows on Worksheets 2 through 5 of the COG cost report and Schedule A and Worksheets 2 through 10 of the *County Summary Workbooks* and reviewed documentation to identify disbursements not classified according to the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A for misclassified costs and non-federal reimbursable costs.

4. We haphazardly selected a sample of 60 non-payroll disbursements from the General Ledger report that were classified as total service contracts, other expenses or COG expenses on Worksheets 2 through 5 of the COG cost report and Schedule A and Worksheets 2 through 10 of the *County Summary Workbooks*.

We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found differences as reported in Appendix A for misclassified and non-federal reimbursable costs.

5. We scanned the COG's General Ledger reports for items purchased during 2011 that met the COG's capitalization criteria and traced them to inclusion on the COG's fixed asset listing.

We found no unrecorded purchases meeting the capitalization criteria.

Property, Depreciation, and Asset Verification Testing

1. DODD asked us to compare the COG's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies between the COG's capitalization procedures and the guidelines listed above.

2. DODD asked us to compare the COG's depreciation schedule to *Worksheet 1, Capital Costs* of the COG cost report and report any variances exceeding \$100.

We compared all depreciation entries on *Worksheet 1, Capital Costs* of the COG Cost Report to the COG's Depreciation Schedule.

We found differences as reported in Appendix A.

3. We scanned the COG's Depreciation Schedule for 2011 for depreciation taken on the same asset more than once, assets that have been fully depreciated, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We reported differences for purchases that were not properly capitalized as reported in Appendix A.

4. We compared the COG's final 2010 Depreciation Schedule to the COG's 2011 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the period under review which were not in compliance with the Cost Report Guides.

We found no differences.

5. DODD asked us to haphazardly select five of the COG's fixed assets from their fixed asset schedule which meet the COG's capitalization policy and are correctly being depreciated in their first year in 2011.

No purchases meeting the capitalization criteria guidelines outlined in Procedure 1 above were identified per review of the COG's Depreciation Schedule and the General Ledger report.

6. DODD asked us to haphazardly select the lesser of five percent or 5 disposed assets in 2011 from the COG's list of disposed assets and determine if the asset was removed from the COG's fixed asset ledger. DODD also asked us to recalculate depreciation and any gain or loss applicable to 2011 for the disposed items based on its undepreciated basis and any proceeds received from the disposal or sale of the asset to determine compliance with the Cost Report Guide and CMS Publication 15-1, Chapter 1.

We recalculated the casualty loss, and applicable gain or loss net of insurance proceeds received from a building fire that occurred in March of 2010. We also calculated the cost basis of the restored building after construction and depreciation applicable to 2011 in accordance with CMS Publication 15-1, Chapter 1, §§ 133.1 to 133.3.

We reported these differences in Appendix A.

Payroll Testing

1. DODD asked us to determine if employee salaries on the COG's Payroll Register and Trial balance reports were within two percent of payroll costs reported on the COG cost report and the *County Summary Workbooks*.

We compared the total payroll costs per the COG's Quarterly Payroll reports and Trial Balance report with payroll costs reported on the COG cost report and the *County Summary Workbooks*.

We found no differences exceeding two percent.

2. We selected a haphazard sample of five employees and compared the COG's organizational chart and job description to the worksheet on the COG's cost report or the *County Summary Workbooks* in which each employee's salary and benefit costs were allocated to ensure the allocation is consistent with the Cost Report Guides. DODD asked us to report differences greater than two percent of the total wage and benefit of any worksheet affected.

We found differences as reported in Appendix A.

3. We scanned the COG's Quarterly Payroll reports and the COG's organizational chart and compared classification of employees to entries on the COG cost report and *County Summary Workbooks* to determine if salary and benefit costs were reported in accordance with the Cost Report Guides.

We found differences as reported in Appendix A.

Medicaid Administrative Claiming Testing

1. DODD asked us to contact its Random Moment Time Study (RMTS) Coordinator to report differences between the MAC salary and benefits versus the COG's payroll records exceeding one percent.

We compared salaries and benefits entered on the Individual MAC Costs by Code and MAC RMTS reports to the COG's Quarterly Payroll reports.

We found no differences exceeding one percent.

2. We compared the original Individual MAC Costs by Code and MAC Random Moment Time Summary (RMTS) reports to Lines 1-2 of *Worksheet 4, Medicaid Administrative Claiming* of the COG cost report.

We found no differences.

3. We compared Ancillary Costs on the Roll up Report for Ohio Department of Job and Family Services to Lines 6-10 of the *MAC Reconciliation Worksheet*.

We found differences as reported in Appendix A.

4. We selected 18 RMTS observed moments completed by employees of the COG from the DODD RMTS Participant Moments Question and Answer report for the third quarter of 2011 in which they documented their time spent on administering Medicaid-funded programs. We determined if supporting documentation of the COG employees' activity for each observed moment was maintained and the observed moment was properly classified in accordance with DODD's Guide to Medicaid Administrative Claiming (MAC) using the Random Moment Time Studies (RMTS) Methodology for 2010.

We found no differences.

We did not receive a response from officials to the exceptions noted above.

Mid East Ohio Central Council of Government
Independent Accountant's Report on
Applying Agreed-Upon Procedures
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This report is intended solely for the use of the managements of the DODD, the Ohio Department of Medicaid, the Centers for Medicare and Medicaid Services and the MEORC COG; however, this report is a matter of public record under Section 149.43, Revised Code and its distribution is not limited.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

September 17, 2013

cc: Tim Spitzer, Executive Director, Mid East Ohio Central COG
Cathy Henthorn, Director of Financial Operations, Mid East Ohio Central COG
Scott Brace, Board President, Mid East Ohio Central COG
Superintendents of all Member County Boards of Developmental Disabilities
Business Managers of all Member County Boards of Developmental Disabilities

Appendix A
Mid-East Ohio Regional Council of Government
2011 Income and Expenditure Report and County Summary Workbook Adjustments

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Mid-East Ohio Regional Council of Government Income and Expenditure Report				
Schedule C				
III. Other Revenues				
C. Behavior Support Collaborative	\$ 2,322	\$ (1,161)	\$ 1,161	To agree to compiled report
Worksheet 1				
3. Buildings/Improvements	\$ -	\$ 4,936	\$ 4,936	To agree to compiled depreciation report
5. Moveable Equipment	\$ 3,393	\$ 4,145	\$ 7,538	To agree to compiled depreciation report
6. Leases and Rental	\$ 36,520	\$ (24,820)	\$ 11,700	To reclassify lease payments
		\$ (11,700)	\$ -	To reclassify MUI rent payments
Worksheet 2				
1. Salaries	\$ 155,595	\$ (4,878)	\$ 150,717	To reclassify salaries for billing services
	\$ (23,200)	\$ (37,905)	\$ 89,612	To reclassify salaries for PAWS
	\$ (37,905)	\$ (73,572)	\$ 101,464	To agree to compiled report
3. Service Contracts	\$ 175,036	\$ (73,572)	\$ 101,464	To reclassify MAC fees
4. Other Expenses	\$ 135,695	\$ 143,687	\$ 279,382	To reclassify non MAC reimbursable expenses
	\$ 24,820	\$ -	\$ 24,820	To reclassify lease payments
	\$ (4,082)	\$ 300,120	\$ 296,038	To reduce costs posted in error
Worksheet 4				
4. Other Expenses (A) MAC Costs	\$ 103,588	\$ (103,588)	\$ -	To reclassify non MAC reimbursable expenses
4. Other Expenses (B) Non-Federal Reimbursable	\$ 40,099	\$ (40,099)	\$ -	To reclassify non MAC reimbursable expenses
	\$ 73,572	\$ 73,572	\$ 73,572	To reclassify MAC fees
Worksheet 5				
4. Other Expenses	\$ 107,714	\$ 11,700	\$ 119,414	To reclassify MUI rent payments
MAC Reconciliation Worksheet				
Lines (6-10) Other Cost				
Column A-Reimbursement Requested Through Calendar Year	\$ -	\$ 34,480	\$ 34,480	To record ancillary costs
Carroll County Board				
Schedule A				
1. Room and Board Column	\$ 57,286	\$ 280	\$ 57,566	To reclassify PAWS expenses
	\$ (629)	\$ 56,937	\$ 56,308	To agree to compiled reports
5. Homemaker/Personal Care	\$ -	\$ 2,270	\$ 2,270	To agree to compiled reports
Worksheet 2				
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 6,815	\$ 12,378	\$ 19,193	Record unrecorded costs
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 25	\$ 25	To reclassify PAWS expenses
	\$ 629	\$ 654	\$ 654	To agree to compiled reports
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 197	\$ 197	To allocate PAWS associated expenses
Worksheet 9				
26. Service & Support Adm (N) Service & Support Admin	\$ 19,500	\$ 1,261	\$ 20,761	To reallocate SSA expenses
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 773	\$ 773	To allocate PAWS associated expenses
Coshocton County Board				
Schedule A				
2. Environmental Accessibility Adaptations and/or Modifications and Supplies	\$ 229	\$ 9,717	\$ 9,946	To agree to compiled report
Worksheet 9				
26. Service & Support Adm (N) Service & Support Admin	\$ 24,750	\$ 1,601	\$ 26,351	To reallocate SSA expenses
Fairfield County Board				
Worksheet 5				
14. Direct Services (L) Community Residential	\$ 1,560	\$ (780)	\$ 780	To agree to compiled report
Worksheet 9				
26. Service & Support Adm (N) Service & Support Admin	\$ 73,999	\$ 4,787	\$ 78,786	To reallocate SSA expenses
Guernsey County Board				
Schedule A				
1. Room and Board/Cost to Live	\$ 9,246	\$ 155	\$ 9,401	To reclassify PAWS expenses
2. Environmental Accessibility Adaptations and/or Modifications and Supplies	\$ -	\$ 1	\$ 1	To reclassify PAWS expenses
3. Adaptive and Assistive Equipment	\$ -	\$ 3	\$ 3	To reclassify PAWS expenses
5. Homemaker/Personal Care	\$ 39,371	\$ 1,921	\$ 41,292	To reclassify PAWS expenses
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 1	\$ 1	To reclassify PAWS expenses
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 506	\$ 506	To allocate PAWS associated expenses
25. Transportation (F) Enclave	\$ -	\$ 28	\$ 28	To allocate PAWS associated expenses
25. Transportation (G) Community Employment	\$ -	\$ 22	\$ 22	To allocate PAWS associated expenses
Worksheet 9				
26. Service & Support Adm (N) Service & Support Admin	\$ 23,500	\$ 1,520	\$ 25,020	To allocate SSA expenses
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 677	\$ 677	To allocate PAWS associated expenses
27. Direct Services (F) Enclave	\$ -	\$ 37	\$ 37	To allocate PAWS associated expenses
27. Direct Services (G) Community Employment	\$ -	\$ 30	\$ 30	To allocate PAWS associated expenses
Harrison County Board				
Schedule A				
1. Room and Board/Cost to Live	\$ 773	\$ (773)	\$ -	To remove unsupported costs
2. Environmental Accessibility Adaptation and/or Modifications and Supplies	\$ 180,000	\$ (180,000)	\$ -	To reclassify community residential
5. Homemaker/Personal Care	\$ 2,610	\$ (2,610)	\$ -	To remove unsupported costs
Worksheet 2				
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 8,142	\$ 2,000	\$ 10,142	To reclassify nonfederal reimbursable expense
Worksheet 5				
15. COG Expenses (L) Community Residential	\$ -	\$ 180,000	\$ 180,000	To reclassify community residential

Appendix A
Mid-East Ohio Regional Council of Government
2011 Income and Expenditure Report and County Summary Workbook Adjustments

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Hocking County Board				
Schedule A				
2. Environmental Accessibility Adaptation and/or Modifications and Supplies	\$ 320	\$ 12	\$ 332	To reclassify PAWS expenses
3. Adaptive and Assistive Equipment	\$ -	\$ 10	\$ 10	To reclassify PAWS expenses
5. Homemaker/Personal Care	\$ 1,550	\$ 1,178	\$ 2,728	To reclassify PAWS expenses
Worksheet 5				
15. Direct Services Column (L) Community Residential	\$ -	\$ 201	\$ 201	To reclassify PAWS expenses
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 307	\$ 307	To allocate PAWS associated expenses
25. Transportation (F) Enclave	\$ -	\$ 3	\$ 3	To allocate PAWS associated expenses
25. Transportation (G) Community Employment	\$ -	\$ 16	\$ 16	To allocate PAWS associated expenses
Worksheet 9				
26. Service & Support Adm N Service & Support Admin	\$ 21,750	\$ 1,407	\$ 23,157	To allocate SSA expenses
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 422	\$ 422	To allocate PAWS associated expenses
27. Direct Services (F) Enclave	\$ -	\$ 4	\$ 4	To allocate PAWS associated expenses
27. Direct Services (G) Community Employment	\$ -	\$ 22	\$ 22	To allocate PAWS associated expenses
Holmes County Board				
Schedule A				
1. Room and Board/Cost to Live	\$ 10,413	\$ (6,912)	\$ 3,501	To agree to compiled report
2. Environmental Accessibility Adaptation and/or Modifications and Supplies	\$ -	\$ 1	\$ 1	To reclassify PAWS expenses
3. Adaptive and Assistive Equipment	\$ -	\$ 21	\$ 21	To reclassify PAWS expenses
5. Homemaker/Personal Care	\$ 120	\$ 714	\$ 834	To reclassify PAWS expenses
Worksheet 2				
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 3,410	\$ 913	\$ 4,323	To reclassify billing services
		\$ 12,619	\$ 16,942	To record unrecorded expense
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 38	\$ 38	To allocate PAWS associated expenses
		\$ 6,912	\$ 6,950	To agree to compiled report
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 248	\$ 248	To allocate PAWS associated expenses
Worksheet 9				
26. Service & Support Adm (N) Service & Support Admin	\$ 14,250	\$ 922	\$ 15,172	To allocate SSA expenses
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 477	\$ 477	To allocate PAWS associated expenses
Knox County Board				
Worksheet 5				
14. Direct Services (L) Community Residential	\$ 4,680	\$ (2,340)	\$ 2,340	To agree to compiled reports
Worksheet 9				
26. Service & Support Adm (N) Service & Support Admin	\$ 50,499	\$ 3,267	\$ 53,766	To reallocate SSA expenses
		\$ -	\$ -	
Licking County Board				
Schedule A				
1. Room and Board/Cost to Live	\$ 48,328	\$ (89)	\$ 48,239	To agree to compiled reports
2. Environmental Accessibility Adaptations and/or Modifications and Supplies	\$ 179,429	\$ 180	\$ 180	To agree to compiled report
		\$ (150,539)	\$ 29,070	To reclassify community residential
Worksheet 2				
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 3,028	\$ 2,915	\$ 5,943	To reclassify billing services
Worksheet 5				
15. COG Expenses (L) Community Residential	\$ -	\$ 150,539	\$ 150,539	To reclassify community residential
		\$ 89	\$ 150,628	To agree to compiled reports
Worksheet 9				
26. Service & Support Adm (N) Service & Support Admin	\$ 72,999	\$ 4,723	\$ 77,722	To reallocate SSA expenses
Monroe County Board				
Schedule A				
5. Homemaker/Personal Care	\$ 10,707	\$ (166)	\$ 10,541	To agree to compiled report
		\$ 186	\$ 10,727	To reclassify PAWS expense
Worksheet 2				
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 2,926	\$ 5,278	\$ 8,204	To record unrecorded expenses
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 16	\$ 16	To reclassify PAWS expense
		\$ 975	\$ 991	To agree to compiled reports
Worksheet 8				
25. Transportation Column (E) Facility Based Services	\$ -	\$ 66	\$ 66	To allocate PAWS associated expenses
25. Transportation Column (F) Enclave	\$ -	\$ 27	\$ 27	To allocate PAWS associated expenses
Worksheet 9				
26. Service & Support Adm (N) Service & Support Admin	\$ 5,250	\$ 340	\$ 5,590	To allocate SSA expenses
Worksheet 10				
27. Direct Services Column (E) Facility Based Services	\$ -	\$ 87	\$ 87	To allocate PAWS associated expenses
27. Direct Services Column (F) Enclave	\$ -	\$ 35	\$ 35	To allocate PAWS associated expenses
Morgan County Board				
Schedule A				
1. Room and Board/Cost to Live	\$ 4,984	\$ 3	\$ 4,987	To reclassify PAWS expenses
		\$ (238)	\$ 4,749	To agree to compiled report
2. Environmental Accessibility Adaptation and/or Modifications and Supplies	\$ 283	\$ 2,266	\$ 2,549	To agree to compiled report
3. Adaptive and Assistive Equipment	\$ -	\$ 3	\$ 3	To reclassify PAWS expenses
5. Homemaker/Personal Care	\$ 11,588	\$ 564	\$ 12,152	To reclassify PAWS expenses
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 2	\$ 2	To reclassify PAWS expenses
		\$ 238	\$ 240	To agree to compiled report
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 249	\$ 249	To allocate PAWS associated expenses
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 346	\$ 346	To allocate PAWS associated expenses

Appendix A
Mid-East Ohio Regional Council of Government
2011 Income and Expenditure Report and County Summary Workbook Adjustments

Cost Report Location	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Muskingum County Board				
Schedule A				
1. Room and Board/Cost to Live	\$ 18,217	\$ 154	\$ 18,371	To reclassify PAWS expenses
2. Environmental Accessibility Adaptation and/or Modifications and Supplies	\$ 560	\$ 4	\$ 564	To reclassify PAWS expenses
3. Adaptive and Assistive Equipment	\$ -	\$ 1	\$ 1	To reclassify PAWS expenses
5. Homemaker/Personal Care	\$ 24,212	\$ 2,362	\$ 26,574	To reclassify PAWS expenses
Worksheet 2				
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 37,763	\$ 1,050	\$ 38,813	To reclassify billing services
Worksheet 5				
15. Direct Services (L) Community Residential	\$ -	\$ 28	\$ 28	To reclassify PAWS expenses
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 321	\$ 321	To allocate PAWS associated expenses
25. Transportation (F) Enclave	\$ -	\$ 38	\$ 38	To allocate PAWS associated expenses
25. Transportation (G) Community Employment	\$ -	\$ 23	\$ 23	To allocate PAWS associated expenses
Worksheet 9				
26. Service & Support Adm (N) Service & Support Admin	\$ 19,250	\$ 1,245	\$ 20,495	To allocate SSA expenses
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 513	\$ 513	To allocate PAWS associated expenses
27. Direct Services (F) Enclave	\$ -	\$ 61	\$ 61	To allocate PAWS associated expenses
27. Direct Services (G) Community Employment	\$ -	\$ 37	\$ 37	To allocate PAWS associated expenses
Noble County Board				
Schedule A				
2. Environmental Accessibility Adaptations and/or Modifications and Supplies	\$ 150,000	\$ (150,000)	\$ -	To reclassify community residential expenses
Worksheet 2				
10. Indirect Costs (O) Non-Federal Reimbursable	\$ 3,128	\$ 1,031	\$ 4,159	To record unrecorded costs
Worksheet 5				
15. COG Expenses (L) Community Residential	\$ -	\$ 150,000	\$ 150,000	To reclassify community residential
Perry County Board				
Schedule A				
1. Room and Board/Cost to Live	\$ 10,994	\$ 644	\$ 11,638	To agree to compiled report
		\$ 20	\$ 20	To reclassify PAWS expenses
		\$ (146)	\$ (146)	To agree to compiled report
2. Environmental Accessibility Adaptations and/or Modifications and Supplies	\$ 15,678	\$ (650)	\$ 15,028	To reclassify environmental expenses
		\$ 21	\$ 21	To reclassify PAWS expenses
		\$ 5,380	\$ 5,380	To agree to compiled report
3. Adaptive and Assistive Equipment	\$ -	\$ 14	\$ 14	To reclassify PAWS expenses
5. Homemaker/Personal Care	\$ 95,531	\$ 13,000	\$ 108,531	To agree to compiled report
		\$ 2,023	\$ 2,023	To reclassify PAWS expenses
Worksheet 5				
15. Direct Services (L) Community Residential	\$ 5,380	\$ (509)	\$ 4,871	To agree to compiled report
		\$ 650	\$ 650	To reclassify environmental expenses
		\$ 87	\$ 87	To reclassify PAWS expenses
		\$ (4,645)	\$ (4,645)	To agree to compiled report
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 346	\$ 346	To allocate PAWS associated expenses
Worksheet 9				
26. Service & Support Adm (N) Service & Support Admin	\$ 20,250	\$ 1,310	\$ 21,560	To allocate SSA expenses
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 501	\$ 501	To allocate PAWS associated expenses
Tuscarawas County Board				
Schedule A				
1. Room and Board/Cost to Live	\$ 80,967	\$ 129	\$ 81,096	To reclassify PAWS expenses
3. Adaptive and Assistive Equipment	\$ -	\$ 195	\$ 195	To reclassify PAWS expenses
5. Homemaker/Personal Care	\$ 184,821	\$ 2,565	\$ 187,386	To reclassify PAWS expenses
		\$ (3,200)	\$ (3,200)	To agree to compiled report
Worksheet 5				
14. Direct Services (L) Community Residential	\$ 62,335	\$ 3,200	\$ 65,535	To agree to compiled report
		\$ 30	\$ 30	To reclassify PAWS expenses
		\$ (400)	\$ (400)	To agree to compiled report
Worksheet 7-D				
20. Psychology (L) Community Residential	\$ -	\$ 400	\$ 400	To agree to compiled report
Worksheet 8				
25. Transportation (E) Facility Based Services	\$ -	\$ 563	\$ 563	To allocate PAWS associated expenses
25. Transportation (F) Enclave	\$ -	\$ 51	\$ 51	To allocate PAWS associated expenses
25. Transportation (G) Community Employment	\$ -	\$ 19	\$ 19	To allocate PAWS associated expenses
Worksheet 9				
26. Service & Support Adm (N) Service & Support Admin	\$ 32,749	\$ 2,119	\$ 34,868	To allocate SSA expenses
Worksheet 10				
27. Direct Services (E) Facility Based Services	\$ -	\$ 808	\$ 808	To allocate PAWS associated expenses
27. Direct Services (F) Enclave	\$ -	\$ 73	\$ 73	To allocate PAWS associated expenses
27. Direct Services (G) Community Employment	\$ -	\$ 27	\$ 27	To allocate PAWS associated expenses

* Original Cost Report balances have been adjusted to reflect allocations as a result of the above adjustments to Worksheet 1, Worksheet 2 of the COG Cost Report. Other county summary workbooks have been affected by this same allocation, however, those adjustments are not shown here due to this being a function of how costs flow down from Schedule B of the COG Cost Report.



Dave Yost • Auditor of State

MID EAST OHIO REGIONAL COUNCIL OF GOVERNMENT

KNOX COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 7, 2013**